



**A RESEARCH BRIEF ON A COMPREHENSIVE PERFORMANCE AND  
BUDGET ANALYSIS:**

**A COMPARATIVE STUDY OF BUSINESS REGISTRATION ENTITIES IN  
KENYA, UGANDA, TANZANIA, AND SINGAPORE**

**PUBLISHED**

**MARCH, 2026**



## Table of Contents

List of abbreviations.....	i
1. Introduction .....	1
2. Methodology .....	1
3. Key Performance Indicators (KPIs) .....	1
<i>Processing Time:</i> .....	1
<i>Cost of Registration:</i> .....	1
<i>GDP Comparison</i> .....	1
<i>Number of Businesses Registered:</i> .....	1
<i>Ease of Doing Business Ranking:</i> .....	2
<i>Budget Analysis</i> .....	3
<i>Revenue Generated</i> .....	4
<i>Registration of Business Names</i> .....	4
<i>Contribution of the Informal Economy to the GDP</i> .....	5
<i>Private Companies</i> .....	6
<i>Companies Limited by Guarantee</i> .....	7
<i>Limited Liability Partnerships</i> .....	7
<i>Initial Searches</i> .....	8
<i>MPSR Registered</i> .....	9
<i>Other Registrations</i> .....	9
<i>Compliance Enforcement</i> .....	10
4. Comparative Analysis.....	11
<b>A.</b> Budget Allocation.....	12
<b>B.</b> Entities Registered.....	12
<b>C.</b> Consumption of Revenue generated.....	12
<b>D.</b> Compliance Enforcement.....	12
<b>E.</b> Cost of Registration .....	13
<b>F.</b> Processing time .....	13
<b>G.</b> Ease of Doing Business.....	13
5. Key Findings and Recommendations .....	13
6. Conclusion.....	14
7. Reference.....	15

## **List of abbreviations**

BRS	Business Registration Service
ACRA	Accounting and Corporate Regulatory Authority
URSB	Uganda Registration Services Bureau
BRELA	Business Registration and Licensing Agency



## **1. Introduction**

The aim of carrying out this research was to conduct a comparative analysis of the performance and budget allocation of Business Registration Entities (BREs) in Kenya, Uganda, Tanzania, and Singapore. By examining key performance indicators (KPIs), budget allocations, and strategic initiatives, we identified best practices, challenges, and opportunities for improvement.

The Business Registration Service (BRS) is a State Corporation in Kenya established under the Business Registration Service Act, 2015 (the BRS Act) with the mandate of implementation of policies, laws and other matters relating to the registration of companies, partnerships and firms, individuals and corporations carrying on business under a business name, bankruptcy, hire-purchase and security rights, (Business Registration Service, 2024).

The Business Registrations and Licensing Agency of Tanzania (BRELA) is an Executive Agency under the Ministry of Investment, Industry and Trade responsible for business administration and regulation of the laws namely; the Companies Act, Cap. 212, Business Names Act, Cap. 213 R.E. 2002, the Trade and Service Marks Act, Cap. 326 R.E 2002, the Patent Registration Act, Cap. 217 R.E 2002, the Business Licensing Act, Cap. 208 R. E 2002 and the National Industries (Licensing and Registration) Act, Cap. 46 R.E. 2002. It was established under the Government Executive Agencies Act No. 30 of 1997 and formally launched on 3rd December 1999, (Business Registrations and Licensing Agency, 2024).

The Accounting and Corporate Regulatory Authority of Singapore (ACRA) is the regulator of business registration, financial reporting, public

accountants, and corporate service providers. They are also responsible for developing the accountancy sector and setting the accounting standards for companies, charities, co-operative societies, and societies in Singapore. ACRA was formed as a statutory board on 1 April 2004, following the merger of the Registry of Companies and Businesses (RCB) and the Public Accountants' Board (PAB). This merger sought to achieve synergies between the monitoring of corporate compliance with disclosure requirements and the regulation of public accountants performing statutory audits, (Accounting and Corporate Regulatory Authority, 2024).

The Uganda Registration Services Bureau (URSB) is a semi-autonomous government agency, established by Act of Parliament in 1998 in Uganda. URSB is responsible for civil registrations (including marriages and divorces but not including births, adoptions, or deaths), business registrations (setups and liquidations), registration of patents and intellectual property rights, insolvency and receivership, chattels registry and any other registrations required by law, (Uganda Registration Services Bureau, 2024).

## 2. Methodology

To conduct this analysis, a mixed-methods approach, combining quantitative and qualitative data was used. Data was collected from various sources, including government websites, academic research papers and industry reports.

Data analysed consisted of three financial years, i.e., FY 2020-2021, 2021-2022, and 2022-2023.

Key performance indicators (KPIs) such as processing time, cost of registration, and number of entities registered were analysed.

## 3. Key Performance Indicators (KPIs)

The KPIs looked at included;

### **Processing Time:**

This refers to the average time taken to register a business.

Institution	Country	Average Processing Time (Days)
BRS	Kenya	10-12 Days
URSB	Uganda	14-28 Days
BRELA	Tanzania	14-28 Days
ACRA	Singapore	1-2 Days

(Source: Annual reports of BRS, URSB, BRELA, & ACRA retrieved from their websites)

From the above table, it can be noted that it takes a maximum of 1 to 2 days to completely register a business in Singapore. In Kenya, it averages 10 to 12 days to register a business. In Uganda and Tanzania, it takes an average of 2 to 4 weeks to finalize the registration of a business.

### **Cost of Registration:**

This refers to the fees charged for business registration.

<b>Institution</b>	<b>Country</b>	<b>Cost of Registration (Kshs.)</b>
<b>BRS</b>	Kenya	950 - 25,000
<b>URSB</b>	Uganda	1,240 - 3,710 <sup>1</sup>
<b>BRELA</b>	Tanzania	746 - 21,890 <sup>2</sup>
<b>ACRA</b>	Singapore	30,480 <sup>3</sup>

(Source: BRS, URSB, BRELA, & ACRA Websites)

Registration of businesses is cheapest in Uganda, followed by Tanzania. Singapore charges the highest average cost of registration of business. These average amounts are the ones charged by the government entities and do not include charges levied by intermediaries which some individuals or entities use to help them during the registration process.

### **GDP Comparison**

<b>Rank</b>	<b>Country</b>	<b>GDP (nominal, 2022)</b>	<b>GDP (abbrev.)</b>	<b>GDP growth</b>	<b>Population 2022</b>	<b>GDP per capita</b>	<b>Share of World GDP</b>
33	<a href="#">Singapore</a>	\$466,789,000,000	\$467 billion	3.65%	5,649,885	\$82,619	0.46%
65	<a href="#">Kenya</a>	\$113,420,000,000	\$113 billion	4.85%	54,252,461	\$2,091	0.11%
73	<a href="#">Tanzania</a>	\$75,709,289,056	\$75.71 billion	4.56%	64,711,821	\$1,170	0.08%
90	<a href="#">Uganda</a>	\$45,559,202,049	\$45.56 billion	4.65%	47,312,719	\$963	0.05%

(Source: World Bank ([World Development Indicators](#), July 25, 2023))

The GDP analysis gives more insight into understanding the average rate of registration charged by every institution. Uganda, having the least GDP per capita, charges the least average amount of registration whereas Singapore, which has the highest GDP per capita, charges the highest average registration rate.

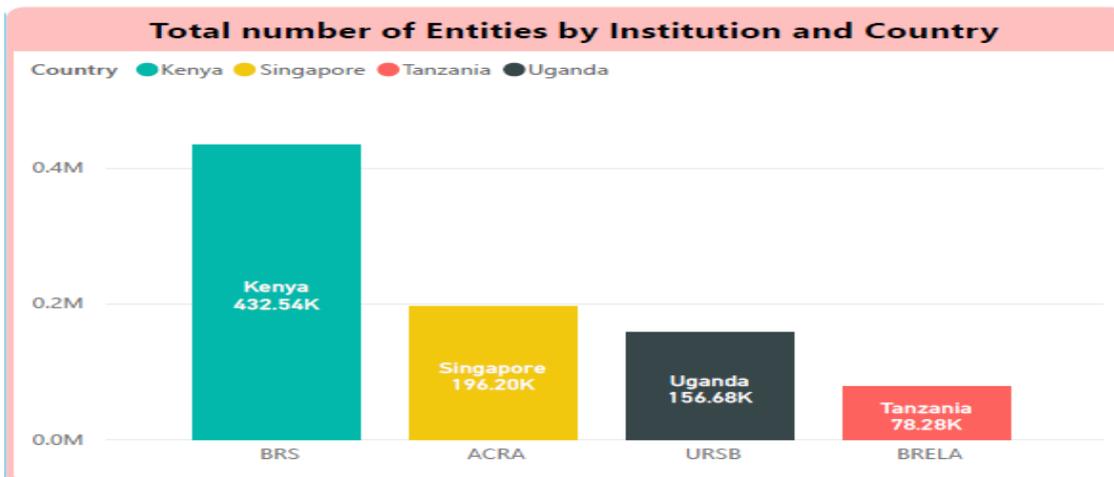
<sup>1</sup> 1 Ugandan shilling = 0.035 Kenya shillings

<sup>2</sup> 1 Tanzanian shilling = 0.056 Kenya shillings

<sup>3</sup> 1 Singapore dollar = 95.54 Kenyan Shillings

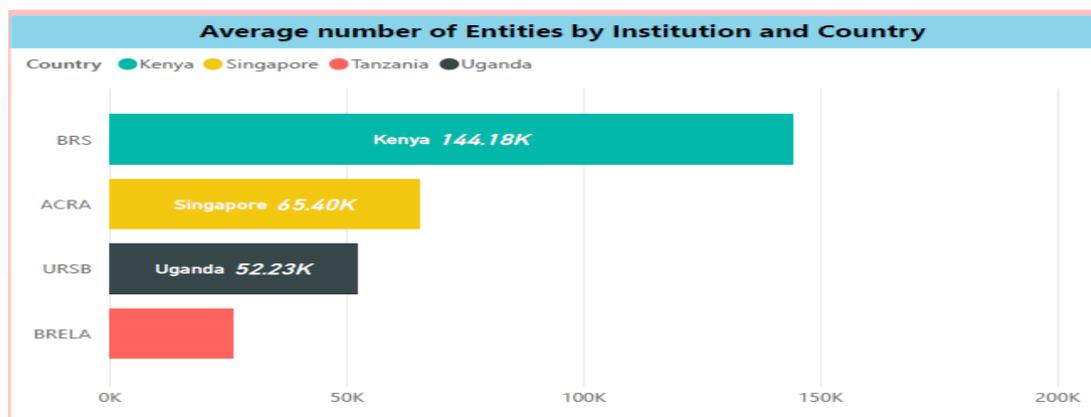
### **Number of Businesses Registered:**

This refers to the total number of businesses registered annually.



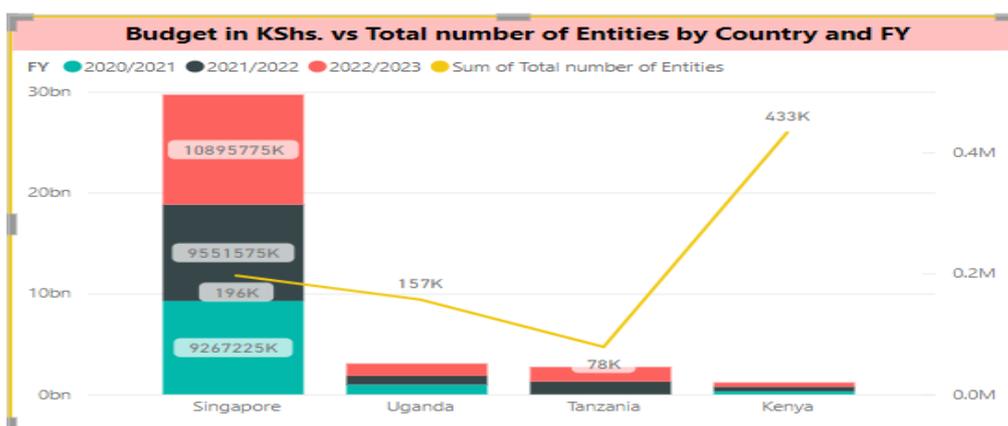
(Source: BRS, URSB, BRELA, & ACRA Annual reports for FYs 2020/2021, 2021/2022, 2022/2023)

During the three years under review, BRS registered the highest number of businesses with 432,543 entities, followed by ACRA with 196,200, URSB with 156,676, and BRELA with 78,276 respectively.



(Source: BRS, URSB, BRELA, & ACRA Annual reports for FYs 2020/2021, 2021/2022, 2022/2023)

On average, Kenya registered 144,181 entities per year, followed by Singapore with 65,400 entities. Uganda averaged 52,225 businesses per year whereas Tanzania managed 26,092 entities.



(Source: BRS, URSB, BRELA, & ACRA Annual reports for FYs 2020/2021, 2021/2022, 2022/2023)

Even though Kenya received the least budget, it is seen to have recorded a higher total number of business entities as compared to the other countries under review.

### **Ease of Doing Business Ranking:**

Refers to the World Bank's Doing Business Index ranking reported in 2020.

Institution	Country	Ease of Doing Business Ranking Globally	Ease of Doing Business Ranking Locally
BRS	Kenya	56	3
URSB	Uganda	116	12
BRELA	Tanzania	141	22
ACRA	Singapore	2	1

(Source: World Population Review, 2024).

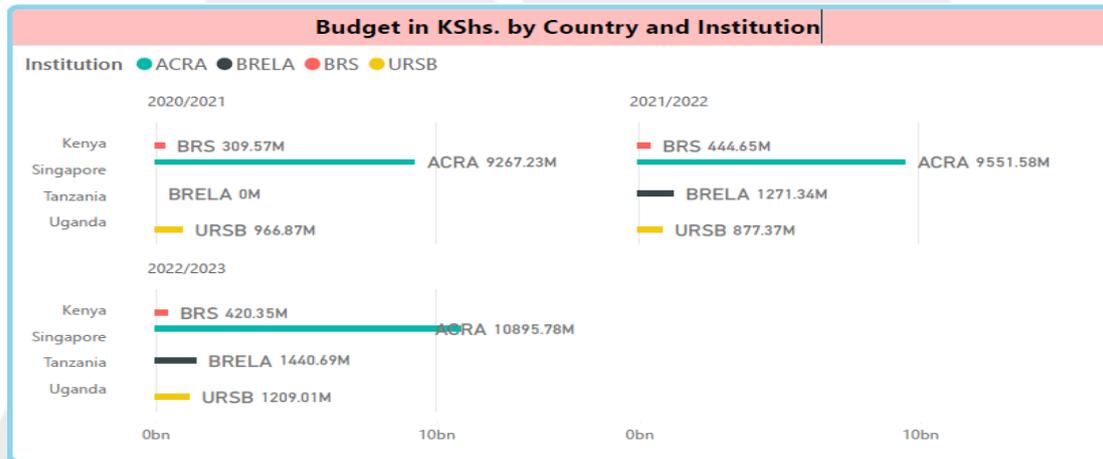
Globally, only New Zealand is ranked higher than Singapore in ease of doing business. Out of 190 countries ranked globally, Kenya is ranked at position 56 with Uganda at position 116 and Tanzania at position 141.

Out of the 25 countries in the East Asia and Pacific, Singapore is ranked at position 1 in ease of doing business.

Out of 48 African countries ranked, Kenya is in position 3 in the ease of doing business KPI, whereas Uganda is ranked 12<sup>th</sup> and Tanzania ranked 22<sup>nd</sup>.

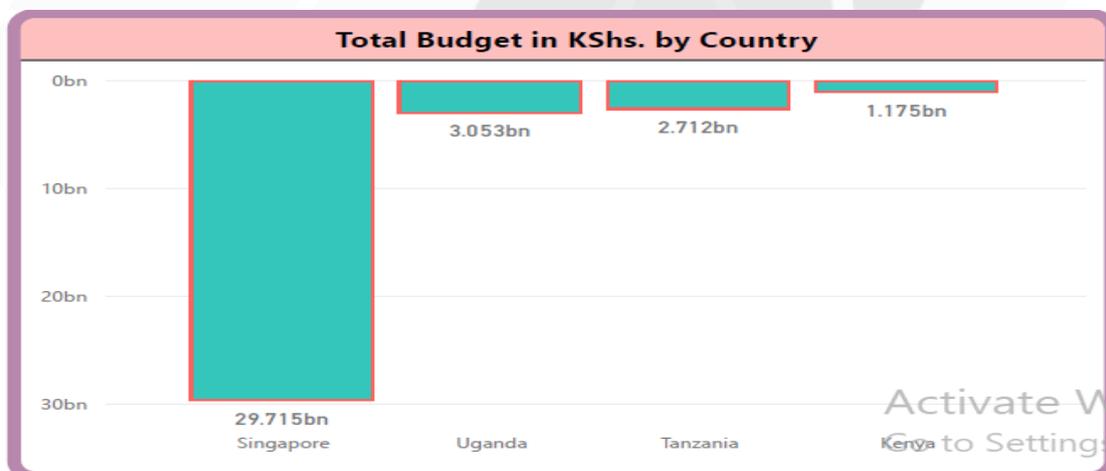
## **Budget Analysis**

We analysed the budget allocations of the BREs in each country to assess the resources allocated to business registration services.



(Source: BRS, URSB, BRELA, & ACRA Annual reports for FYs 2020/2021, 2021/2022, 2022/2023)

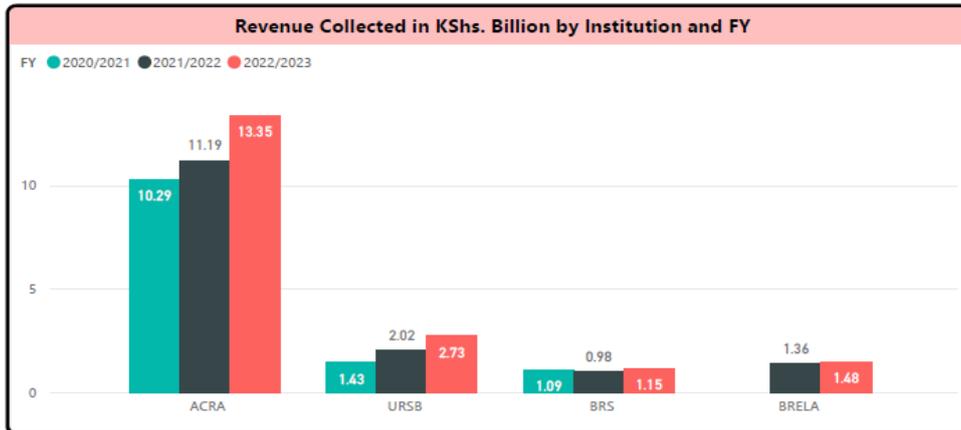
During the three years under review, it can be noted that ACRA received the highest budget allocation, followed by URSB. BRS, on the other hand, received the least budget in the three years.



(Source: BRS, URSB, BRELA, & ACRA Annual reports for FYs 2020/2021, 2021/2022, 2022/2023)

For the three years under review, Kenya had the least total budget for its business registration services, whereas Singapore had the highest budget. Uganda and Tanzania had 3 and 2 billion respectively in budget allocation.

## **Revenue Generated**

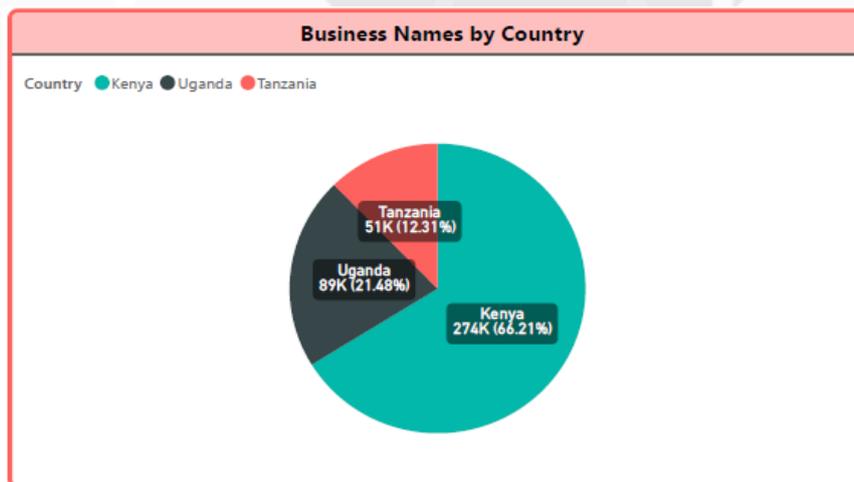


(Source: BRS, URSB, BRELA, & ACRA Annual reports for FYs 2020/2021, 2021/2022, 2022/2023)

During the three years under review, ACRA generated the highest revenue, followed by URSB, BRS, then BRELA.

## **Registration of Business Names**

Whereas in Kenya, Uganda and Tanzania one can carry out a business after registering a business name, in Singapore, the business name must be converted to a registered company before commencing a business.



(Source: BRS, URSB, BRELA, & ACRA Annual reports for FYs 2020/2021, 2021/2022, 2022/2023)

From the three African countries, Kenya had the highest registration of business names at 66.21% of the total followed by Uganda with 21.48% and Tanzania had 12.32%.

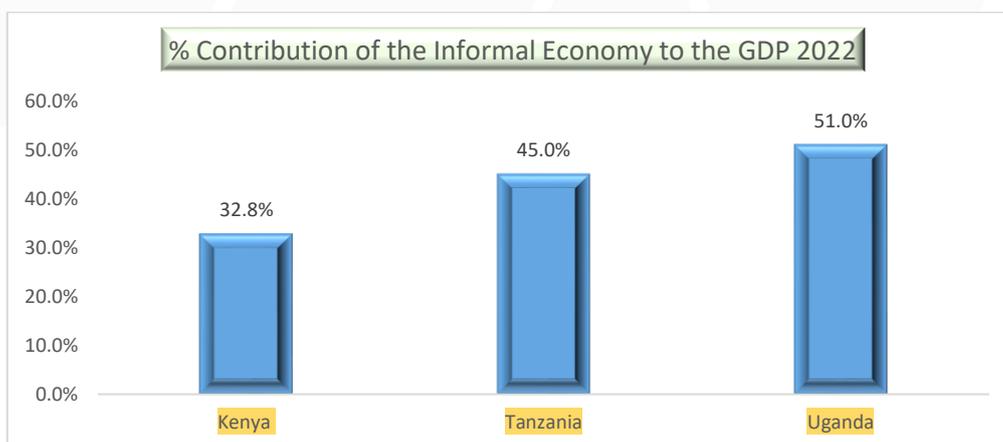
### **Contribution of the Informal Economy to the GDP**

The informal economy is defined as all economic activities, excluding illegal activities, by workers and economic units that are – in law or in practice – either not covered or insufficiently covered by formal arrangements. (ILO, 2019).

In the East African states, the informal economy plays a major role in the GDP of the countries. The total contribution of this sector is as seen;

Informal Economy as % of GDP 2022	
Kenya	32.8
Tanzania	45
Uganda	51

Source: <https://www.worldeconomics.com/Informal-Economy/>



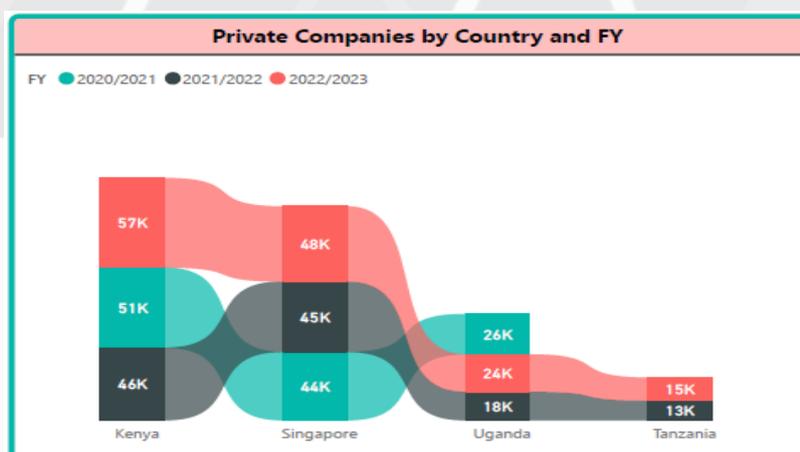
The Informal economy in Uganda contributes to more than half of the country's GDP, whereas that of Tanzania contributes to 45% of their GDP. Registration and operation under business names contribute to the increment in the informal economy sector.

### **Private Companies**

In the FY 2020/2021, Kenya registered 51,932 private companies. Singapore registered 43,533, whereas Uganda registered 25,675.

In FY 2021/2022, there was a decrease in the registration of private companies in Kenya by a total of 5,715 entities. In Singapore, however, there was an increase of private companies registered by a margin of 1240 entities. Uganda displayed a decline of 7,477 entities.

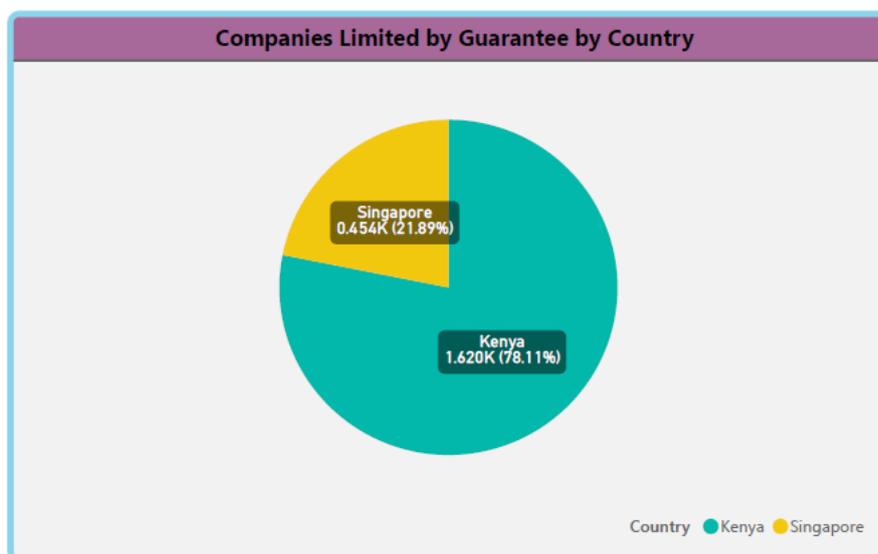
In FY 2022/2023, Kenya recorded 57,025 new private companies, Singapore registered 47,823, Uganda recorded 23,789 and Tanzania recorded an increase of 2,121 entities.



(Source: BRS, URSB, BRELA, & ACRA Annual reports for FYs 2020/2021, 2021/2022, 2022/2023)

Gradual growth in the number of private companies per year is witnessed in Singapore and Tanzania, whereas Kenya and Uganda fluctuate their numbers in different financial years.

### **Companies Limited by Guarantee**

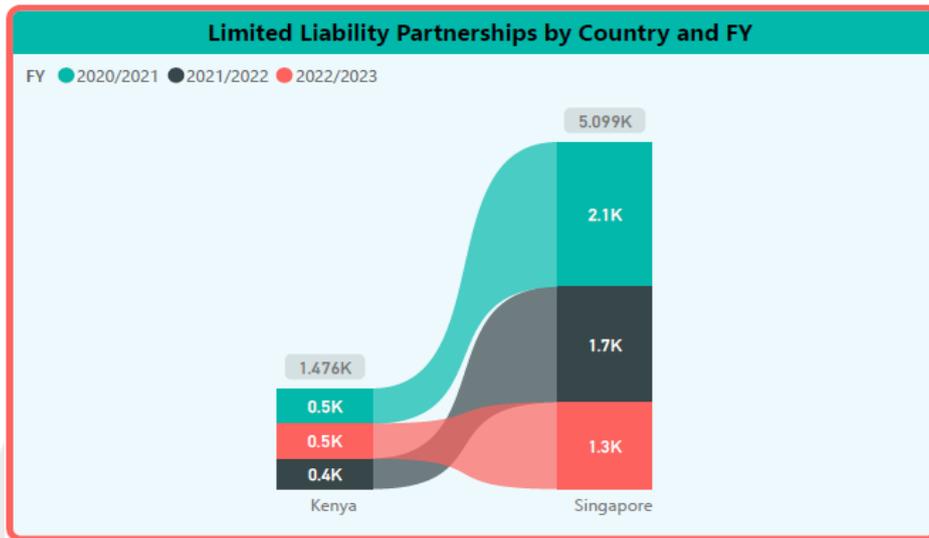


(Source: BRS, URSB, BRELA, & ACRA Annual reports for FYs 2020/2021, 2021/2022, 2022/2023)

Only Kenya and Singapore recorded the number of registered companies limited by guarantee. In the three years under review, Kenya recorded 78.1% of the total registrations, with Singapore attaining 21.8% of the registrations.

### **Limited Liability Partnerships**

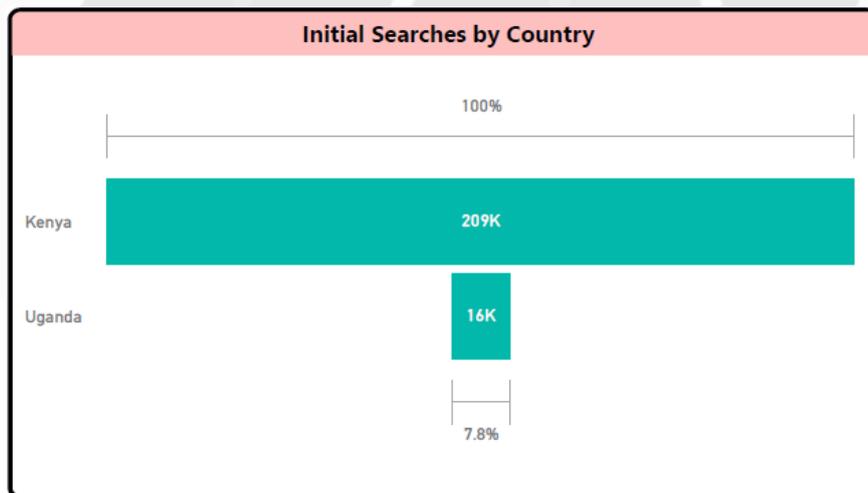
In the three years under review, Kenya registered a total of 1,476 limited liability partnerships whereas Singapore registered 5,099. There was a steady decline of registration of such entities in Singapore from 2020/2021 to 2022/2023. The registrations in Kenya kept on fluctuating from year to year.



(Source: BRS, URSB, BRELA, & ACRA Annual reports for FYs 2020/2021, 2021/2022, 2022/2023)

No records were found for Uganda and Tanzania regarding the registration of Limited Liability Partnerships.

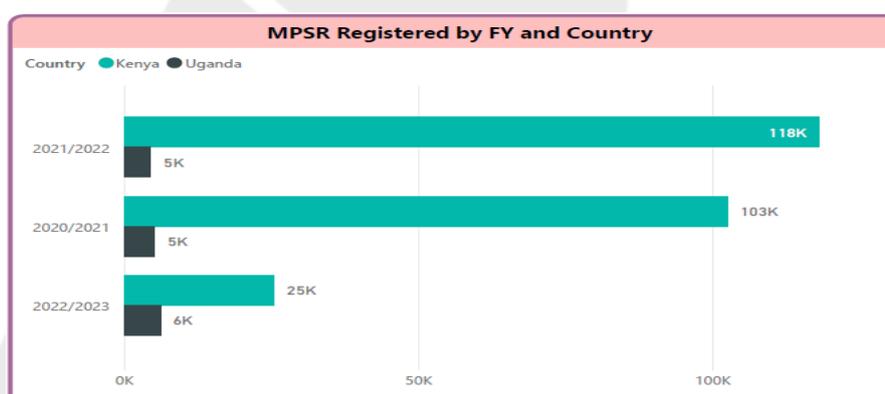
**Initial Searches**



(Source: BRS, URSB, BRELA, & ACRA Annual reports for FYs 2020/2021, 2021/2022, 2022/2023)

In the Movable Properties Security Rights, records were only found in Kenya and Uganda. For the three years under review, a total of 208,593 initial searches were recorded in Kenya and 16,169 searches were recorded in Uganda.

## **MPSR Registered**



(Source: BRS, URSB, BRELA, & ACRA Annual reports for FYs 2020/2021, 2021/2022, 2022/2023)

The three financial years witnessed Kenya and Uganda register a total of 246,276 and 15,855 MPSRs respectively.

These registrations have not been linear and have been fluctuating each year. The highest registration in Kenya was witnessed in FY 2021.2022 with 118,157 registrations. Uganda had the highest registration of 6,179 registrations in the 2022/2023 financial year.

## **Other Registrations**

Institution	Country	Other Registrations	Agencies in Kenya responsible for other Registrations/Allocated Budget
BRS	Kenya	<ul style="list-style-type: none"> <li>• MPSR</li> <li>• Hire Purchase</li> <li>• Official Receiver</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
URSB	Uganda	<ul style="list-style-type: none"> <li>• Civil Registrations</li> <li>• Intellectual Property Registration</li> <li>• Trade Mark Registration</li> <li>• Churches Registration</li> <li>• Copyright Registration</li> <li>• Anti-counterfeit</li> <li>• MPSR</li> <li>• Hire Purchase</li> </ul>	<ul style="list-style-type: none"> <li>• Department of Civil Registration –OAG&amp;DOJ / (Govt': 4,527,346,278)</li> <li>• KIPI / (Self-generated through fees)</li> <li>• KIPI / (Self-generated through fees)</li> <li>• Registrar of Societies / (Govt': 4,527,346,278)</li> <li>• KECOBO / (Govt': 391,820,000)</li> </ul>

			<ul style="list-style-type: none"> <li>• ACA / (Govt': 1,049,999,999)</li> </ul>
BRELA	Tanzania	<ul style="list-style-type: none"> <li>• Registration of Trade &amp; Service Marks</li> <li>• Granting Patents</li> <li>• MPSR</li> <li>• Hire Purchase</li> </ul>	<ul style="list-style-type: none"> <li>• KIPI / (Self-generated through fees)</li> <li>• KIPI / (Self-generated through fees)</li> </ul>
ACRA	Singapore	<ul style="list-style-type: none"> <li>• Public Accountants Registration</li> <li>• Public Accounting Entities Registration</li> <li>• Qualified Individuals Registration</li> <li>• Filing Agents Registration</li> </ul>	<ul style="list-style-type: none"> <li>• ICPAK / (Subscriptions, member services, Consultancy, rentals)</li> <li>• ICPAK / (Subscriptions, member services, Consultancy, rentals)</li> <li>• ICPSK / (Subscriptions, Consultancy)</li> <li>• ICPSK / (Subscriptions, Consultancy)</li> </ul>

(Source: BRS, URSB, BRELA, & ACRA Annual reports for FYs 2020/2021, 2021/2022, 2022/2023 & Websites)

The four Business Registration Entities have other registration activities assigned to them as seen in the table above.

These additional assignments have an effect on the amount of money allocated to the institutions in terms of budget.

ACRA is responsible for registration of Public Accountants whereas URSB registers churches and is also responsible for Civil registrations.

BRELA is also responsible for Trade Mark registrations.

In Kenya, other registrations are a mandate of different government agencies which are also allocated their own budgets. These agencies include; KIPI, ICPAK, ICPSK, KECOBO, ACA, and Department of Civil Registration in the Office of the Attorney General & Department of Justice

### **Compliance Enforcement**

#### **ACRA**

- Filing of annual returns averages 77% of companies
- Company directors are prosecuted and fined to a tune of Kshs. 346,999.43 to 6,882,155.27 for non-compliance
- Late annual returns filing leads to companies being struck off the register

### **URSB**

- Enforcement operations are conducted by police officers assigned to URSB to seize trademark counterfeiting and pirated items
- Convictions secured leading to fines which generate revenue to the government

### **BRS**

- BO compliance monitored
- Strike off notices for registered companies

## **4. Comparative Analysis**

By comparing the performance and budget allocations of the BREs, we identified strengths, weaknesses, and opportunities for improvement.

<b>Strengths</b>	<b>Weaknesses</b>	<b>Opportunities for Improvement</b>
Higher Budget – ACRA, URSB, BRELA	Inadequate Budget – BRS	Improved Budget - BRS
Revenue Consumption – ACRA, URSB, BRELA	No consumption of revenue – BRS	Revenue Consumption Implementation – BRS
Compliance Enforcement – ACRA, URSB, BRELA	Compliance Enforcement - BRS	Compliance Enforcement - BRS
Cost of Registration – URSB, BRELA	High cost of registration – ACRA, BRS	Cost of Registration review - BRS
Registration time – ACRA	Registration time – BRS, URSB, BRELA	Registration time reduction – BRS, URSB, BRELA
Ease of Doing Business –	Ease of Doing Business	Ease of Doing Business –

ACRA, BRS	- URSB, BRELA	URSB, BRELA
-----------	---------------	-------------

#### **A. Budget Allocation**

- BRS had the least budget compared to the other entities, yet when it comes to the revenue generated it was at position three. With an improved budget, then BRS can generate more for the government.
- It is also noted that for the three years under review, a total of Kshs. 5,969,166,277 was given to different government entities in Kenya which carry out different types of registrations. However, these registrations are found to be under one institution in countries like Singapore, Uganda and Tanzania.
- ACRA had the highest budget and revenue generated for the government was also the highest.

#### **B. Entities Registered**

- Even with very limited budget, BRS still had the highest number of total entities registered among the four analysed BREs. An improvement in the budget would ensure that BRS increases the number of registrations.

#### **C. Consumption of Revenue generated**

- ACRA, URSB, and BRELA all use the money they generate for internal operations and submit an agreed amount to the government. BRS on the other side, submits all to the government. BRS should therefore be allowed to spend a portion of their collections for service improvement.

#### **D. Compliance Enforcement**

- ACRA, URSB, and BRELA enforce compliance with filing of returns and companies can be struck off the registers for non-compliance, something which is not enforced by BRS.

- Non-compliance leads to fines to directors and prosecution, which is not implemented in BRS.

#### **E. Cost of Registration**

- Singapore charges the highest average amount when it comes to registration activities followed by Kenya. Uganda charges the least average amount in terms of registration of businesses.

#### **F. Processing time**

- The average processing time of business registration in Singapore is 1 to 3 days, whereas Kenya averages 10 to 12 days. Tanzania and Uganda on the other hand average 14 to 28 days to complete the process of registering a business.

#### **G. Ease of Doing Business**

- Singapore is in position 2 in the whole world in Ease of Doing Business, while Kenya ranks at position 56. Uganda and Tanzania rank 116 and 141 respectively.
- In their regions, Singapore is ranked first while Kenya is ranked third in the Africa region. Uganda and Tanzania are ranked 12<sup>th</sup> and 22<sup>nd</sup> respectively.

## **5. Key Findings and Recommendations**

Based on the analysis, we provide insights into the following:

**Best Practices:** Best practices in terms of efficiency, transparency, and customer service are found in Singapore with ACRA, and BRS can borrow a lot from them.

**Areas for Improvement:** BRS, BRELA, and URSB can improve their performance through reducing processing time (ALL), lowering registration costs (BRS), and enhancing customer satisfaction (ALL).

**Budgetary Considerations:** Budget allocation for BRS should be optimized to achieve maximum impact.

**Technology Adoption:** Improvement and exploration of the potential of technology to further streamline the registration process and enhance service delivery. This applies to BRS, URSB, and BRELA.

## **6. Conclusion**

By conducting a comprehensive performance and budget analysis, we identified opportunities to improve the efficiency and effectiveness of business registration services in Kenya, Uganda, Tanzania, and Singapore. The findings of this analysis will inform policy decisions, strategic planning, and operational improvements.

## 7. Reference

1. Business Registration Service. (2024). <https://brs.go.ke/>
2. Business Registrations and Licensing Agency. (2024).  
<https://www.brela.go.tz/>
3. Accounting and Corporate Regulatory Authority. (2024).  
<https://www.acra.gov.sg/>
4. Uganda Registration Services Bureau. (2024). <https://ursb.go.ug/>
5. World Population Review. (2024).  
<https://worldpopulationreview.com/country-rankings/ease-of-doing-business-index-by-country>
6. World Bank ([World Development Indicators](#), July 25, 2023)